

59-12-1803 Enactment or repeal of tax -- Effective date -- Administration, collection, and enforcement of tax.

- (1) Subject to Subsections (2) and (3), a tax rate repeal or a tax rate change for a tax imposed under this part shall take effect on the first day of a calendar quarter.
- (2)
 - (a) The enactment of a tax takes effect on the first day of the first billing period that begins on or after the effective date of the enactment of the tax if the billing period for the transaction begins before the effective date of the tax under this part.
 - (b) The repeal of a tax applies to a billing period if the billing statement for the billing period is rendered on or after the effective date of the repeal of the tax imposed under this part.
- (3)
 - (a) If a tax due under this part on a catalogue sale is computed on the basis of sales and use tax rates published in the catalogue, an enactment or repeal of a tax under this part takes effect:
 - (i) on the first day of a calendar quarter; and
 - (ii) beginning 60 days after the effective date of the enactment or repeal of the tax under this part.
 - (b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may by rule define the term "catalogue sale."
- (4) A tax imposed by this part shall be administered, collected, and enforced in accordance with:
 - (a) the same procedures used to administer, collect, and enforce the tax under Part 1, Tax Collection; and
 - (b) Chapter 1, General Taxation Policies.

Amended by Chapter 254, 2012 General Session